

**Table B2: Operating Expenditures Per Student: 4-Year Average Pre-RSU vs. RSU 24 2009-2011.**

	<b>PRE-RSU</b> 4-Year Av. (‘06 – ‘09)	<b>RSU 24</b> 2009-10	<b>RSU 24</b> 2010 -11	
Mariaville	11,333			
Peninsula	11,320			
Flanders SMHS	11,145			
Steuben	10,892			
<b>Future/RSU Av.</b>	<b>10,732</b>	9,403	8,951	
Ellsworth	10,541			
<b>State Aver.</b>	<b>10,210</b>	9,663	9,624	
Lamoine	10,027	*	*	
SAD 26	9,536			
Otis	9,285			
Schoodic	9,212			
Hancock	8,748			
Franklin	8,703			

\*Note: RSU 24 will not provide expenditure data for each school.

Source: Maine Department of Education.

**Table B1. Education Cost to Municipal Taxpayers: 2008-9 and Under RSU 24**  
(Rank order by three-year average under RSU 24)

	<b>PRE-RSU</b> 2008-09	<b>RSU 24</b> 2009-10	<b>RSU 24</b> 2010-11	<b>RSU 24</b> 2011-12	<b>3-Year Av.</b> <b>Under RSU</b>
Gouldsboro	7,270	12,387	10,941	11,659	11,662
Steuben	6,478	12,490	11,039	11,379	11,636
<b>Lamoine</b>	<b>9,996</b>	<b>11,072</b>	<b>10,439</b>	<b>11,596</b>	11,035
Eastbrook	7,249	10,964	10,372	9,668	10,335
Sorrento	7,549	10,542	8,956	10,592	10,030
Winter Harbor	7,270	8,722	9,680	9,525	9,309
<b>RSU Ave.</b>	7,008	9,317	8,791	9,361	9,156
Hancock	6,708	8,338	8,519	9,701	8,852
Mariaville	6,933	8,627	8,840	8,644	8,703
Sullivan	7,549	8,283	7,736	8,823	8,281
Ellsworth	7,150	8,112	7,303	7,866	7,760
Franklin	2,695	6,466	6,035	6,831	6,444
Waltham	7,249	5,804	5,629	6,055	5,829

Note: Per-Student Cost to Taxpayer: Revenue raised by local taxpayers divided by Resident Fall Enrollment

Sources: MDOE resident student counts and revenue data for 2008-9; RSU revenue requests to towns, 2010-12.  
Data Prior to 2008-9 not available.

**Table A Lamoine Education Revenue, Expenditures, and Cost per Student 2004 – 2011**

<b>Fiscal Year Ending:</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
School District:	<b>RSU 24</b>	<b>RSU 24</b>	<b>RSU 24</b>	<b>Lamoine</b>	<b>Lamoine</b>	<b>Lamoine</b>	<b>Lamoine</b>	<b>Lamoine</b>	<b>Lamoine</b>
<b>Revenues (IN THOUSANDS)</b>									
Total Town Prop'ty Tax*		2,439	2,431	2,278	1,683	1,966	1,734	1,861	1,820
State Educ Aid **		RSU: 8,724	RSU: 6,939	188	388	501	414		
<b>Expendit's (IN THOUSANDS)</b>									
Total Town*		3,036	3,137	3,250	3,162	3,207	3,188	3,150	2,881
Total Educ*		2,115	2,246	2,347	2,290	2,335	2,283	2,301	2,072
% of Town		69.70%	71.6%	72.2%	72.4%	72.9%	71.6%	73.0%	71.9%
Resident Students (10/1 Count**)									
Gr K-8		122	120	117	124	139			
Gr 9-12		71	73	81	86	85			
Total		193	193	198	210	224			
<b>Cost/Stud't</b>		\$10,959	\$11,637	\$11,854	\$10,905	\$10,424			

Cost per Student: Town Expenditure for Education (Auditor Report) divided by Oct. 1 Resident Enrollment

Sources: Audit Report in Town Reports (\*); MDOE (\*\*)

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**Table C. Lamoine School Staff: 2006-7 and 2012-13**

<b>2006-07 (126 students)</b>	<b>2012-13 (110 students approx)</b>
9 Classroom Teachers	8 Classroom Teachers
1 Title I/GT/Literacy	1 Title I/GT
1 Phys Ed	2/5 Phys Ed
1 Music	3/5 Music
2/5 Art	2/5 Art
Guidance (contracted)	1/5 Guidance Counselor
1 Special Education Teacher	1 Special Education Teacher
2/5 Speech Therapist	1/5 Speech Therapist
4-6 Ed. Technicians (SpEd and Regular Ed)	2 Sp Ed Techs; 1 Regular Ed Tech; 1/5 Library Ed Tech
1 Principal	1 Teaching Principal
1 Admin Assistant	1 Admin Assistant
1 Cook; 1 Assistant Cook	2 Kitchen Staff
1 Custodian; 1 Part-time Custodian	1 Custodian; 1 Part-time Custodian

Sources: 2006-7 Lamoine Town Report  
2012-13 RSU 24 Draft Budget (3/12)

**NOTE:** The RSU office has provided the Select Board with staffing information for each year, showing that some of the reductions in staff occurred before the RSU began. See website for letter from D. Bridgham. (5/12)

**Table D. Comparison of Lamoine vs. RSU 24: What Education Dollars Were Spent On**  
(Lamoine's Four-Year Pre-RSU Average vs. RSU 24's Two-Year Average)

	Reg Inst	Spec Ed Inst	CTE Educ	Other Inst	Staff & St Sup	Syst Admin	Schl Admin	Transp	Facilities	Debt Svce	All Other	Total
<b>PRE-RSU: 4-Year Average (2006 - 2009)</b>												
<b>Lamoine</b>	58.3%	16.4%	0.0%	0.8%	2.3%	3.8%	4.9%	6.0%	6.6%	0.0%	0.7%	100%
<b>State</b>	41.4%	14.2%	2.0%	2.6%	7.1%	3.6%	5.3%	5.3%	11.9%	6.1%	0.5%	100%
<b>UNDER RSU: 2-Year Average (2010-2011)</b>												
<b>RSU 24</b>	35.0%	15.5%	1.4%	2.5%	7.8%	3.1%	5.7%	6.8%	10.8%	11.1%	0.3%	100%
<b>State</b>	41.0%	14.4%	2.1%	2.7%	8.0%	3.0%	5.3%	5.3%	11.6%	6.4%	0.3%	100%

Source: Maine Department of Education

5/3/12